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James A. Carder
Director
Division of Accounting

MEMORANDUM

TO: State Agencies

FROM: Linda Luebbering and James A. Carder

DATE: February 10, 2003

RE: FY 2003 Journal Vouchers during July

After June 30, SAM II Financial Journal Vouchers (JV) and Human Resources (HR) documents that increase general revenue expenditures or decrease general revenue cash will not be processed. The FY 2003 and FY 2004 budgets remain very tight. It is essential that agencies use non-general revenue funding sources to the extent legally possible rather than attempting to save those sources at the expense of general revenue.

If an agency believes that a compelling legal reason exists to justify a journal voucher that decreases the general revenue fund, a memorandum of justification must be sent to Renee Godsey, OA Division of Budget and Planning. This memorandum must explain the justification and identify the amounts involved in the transaction. If approved, OA Division of Budget and Planning will return the memorandum to the agency to create the necessary SAM II documents. A copy of the approved memorandum must be attached to the supporting documentation submitted to OA Division of Accounting.

LL:JAC:VH:vs\data\FY03 JV for July